

Financial Summary and Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all of this information.

Note: At the time of publication, audited financial statements for Fiscal Year 2007 and Fiscal Year 2008 were not available. Therefore, the Fiscal Year 2007 and Fiscal Year 2008 columns in the budget schedules reflect the Annual Fiscal Year 2007 and 2008 Budget amounts.



Schedule I

Summary of City Funds

This schedule summarizes all City funds by fund type for three fiscal years, first by operating funds and then capital funds, specifically as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Capital Improvements Program Funds

General Fund revenues and expenditures are listed by department. Total General Fund revenues must match General Fund expenditures. Internal Service Funds, Other Service Funds, and Interfund Transactions are subtracted from the Gross Total Operating Expenditures to arrive at the Net Total Combined Budget.

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Schedule II

Summary of FTE Positions by Department

This schedule summarizes all positions, by department, by fund type as follows:

- General Fund
- Special Revenue Fund
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule III

Analysis of Revenue and Debt Obligations by Fund

This schedule summarizes the City's revenue sources by fund type and by revenue source for three fiscal years by operating funds as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds

This schedule also shows the Total Combined and Net Total Combined Budgets.

Schedule IV

Summary of Revenues by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted revenues by revenue category. The information in this schedule summarizes the revenue detail for each department found in Schedules II through V.

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Schedule V

Summary of Revenues, Expenditures, and Fund Balances

This schedule displays fund balances, reserves, and total revenues, reflecting total available resources by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected expenditures of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. This schedule includes the budgeted expenditures of the Capital Improvements Program, total revenues and expenditures, and the gross total combined budget. In addition, reserves and fund balances are summarized for the entire City budget.



Schedule VI

Summary of Expenditures by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities, and Equipment Outlay.

Schedule VII

Maintenance Assessment Districts

This schedule provides a summary of the expenditures for the Maintenance Assessment Districts.

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NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2007 AND 2008 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2007 AND 2008 COLUMNS IN THE BUDGET SCHEDULES REFLECT THE ANNUAL FISCAL YEAR 2007 AND FISCAL YEAR 2008 BUDGETED AMOUNTS.

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SCHEDULE I SUMMARY OF CITY FUNDS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| GENERAL FUND REVENUE | | | |
| Property Tax | \$ 344,196,284 | \$ 385,688,853 | \$ 411,141,755 |
| Sales Tax | 234,876,334 | 239,485,958 | 222,081,552 |
| Safety Sales Tax | 8,193,840 | 8,401,528 | 8,114,255 |
| Transient Occupancy Tax | 72,862,596 | 85,184,936 | 90,628,826 |
| Property Transfer Tax | 14,872,876 | 7,570,860 | 8,901,320 |
| Interest Earnings | 1,000,000 | 7,777,122 | 9,613,317 |
| Franchises | 64,783,012 | 69,431,697 | 69,482,159 |
| Motor Vehicle License Fees | 9,255,341 | 7,938,333 | 6,875,220 |
| Refuse Collector Business Tax | 1,700,000 | 2,000,000 | 1,800,000 |
| Transfers from Other Funds | 31,855,112 | 58,929,619 | 71,418,268 |
| Administration ^{(1),(2)} | \$ 41,516 | \$ - | \$ 103,074 |
| Business Office ⁽²⁾ | - | 25,000 | - |
| City Attorney | 8,014,550 | 6,163,262 | 5,001,558 |
| City Clerk | 42,625 | 54,625 | 29,477 |
| City Comptroller ⁽³⁾ | 3,022,039 | 2,750,837 | 3,870,654 |
| City Planning and Community Investment ⁽¹⁾ | 3,035,606 | 3,719,778 | 4,640,508 |
| City Treasurer ⁽¹⁾ | 17,915,000 | 30,584,549 | 29,048,691 |
| Community and Economic Development ⁽¹⁾ | 3,376,741 | - | - |
| Community and Legislative Services ⁽¹⁾ | 1,030,488 | 258,900 | 266,900 |
| Customer Services ⁽¹⁾ | 212,037 | 676,814 | 704,021 |
| Debt Management ⁽¹⁾ | - | 1,526,389 | 1,243,485 |
| Development Services ⁽¹⁾ | - | 1,321,088 | 730,267 |
| Engineering and Capital Projects ⁽⁴⁾ | 27,570,973 | 26,999,153 | 63,064,976 |
| Environmental Services | 354,079 | 513,582 | 1,665,653 |
| Equal Opportunity Contracting ⁽¹⁾ | 1,693,235 | - | - |
| Family Justice Center | - | - | 59,753 |
| Financial Management ⁽¹⁾ | 998,524 | 116,658 | 652,784 |
| Fire-Rescue | 14,742,682 | 9,114,413 | 9,574,413 |
| General Services ⁽¹⁾ | 67,506,615 | 42,532,708 | 41,424,657 |
| Labor Relations ⁽¹⁾ | 3,530,090 | - | - |
| Library | 1,834,801 | 1,694,422 | 1,745,548 |
| Neighborhood Code Compliance ⁽¹⁾ | 1,621,088 | - | - |
| Office of Ethics and Integrity ⁽¹⁾ | 484,101 | 859,466 | 604,101 |
| Office of Homeland Security | 886,666 | 983,992 | 765,895 |
| Office of the Chief Financial Officer ⁽¹⁾ | - | 350,000 | 350,000 |
| Office of the Chief Operating Officer ⁽¹⁾ | 80,000 | - | - |
| Park and Recreation | 18,762,167 | 20,953,228 | 31,031,101 |
| Personnel ⁽¹⁾ | 641,776 | - | 147,000 |
| Police ⁽¹⁾ | 24,645,141 | 41,642,463 | 44,785,622 |
| Public Safety (Emergency Medical Services) ⁽¹⁾ | 131,109 | 221,742 | 311,775 |
| Purchasing ⁽¹⁾ | 854,865 | - | - |
| Purchasing and Contracting ⁽¹⁾ | 781,074 | 1,376,981 | 865,121 |
| Real Estate Assets | 32,469,606 | 39,194,996 | 43,604,594 |
| Special Events | 856,525 | 287,000 | - |
| Storm Water Pollution Prevention ^{(1),(5)} | 471,984 | - | 6,260,091 |
| TOTAL GENERAL FUND REVENUE | \$ 1,021,203,098 | \$ 1,106,330,952 | \$ 1,192,608,391 |

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

⁽⁴⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁵⁾ Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

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SCHEDULE I SUMMARY OF CITY FUNDS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| GENERAL FUND EXPENDITURES | | | |
| Administration ^{(1),(2)} | \$ 946,237 | \$ - | \$ 1,897,380 |
| Business Office ^{(1),(2)} | 1,068,414 | 2,383,091 | 1,948,924 |
| City Attorney | 36,205,158 | 36,911,174 | 36,391,174 |
| City Auditor ⁽³⁾ | - | - | 1,677,628 |
| City Clerk | 4,124,544 | 4,408,261 | 4,496,396 |
| City Comptroller ⁽³⁾ | 13,259,804 | 11,511,090 | 12,097,492 |
| City Council District 1 | 990,000 | 990,000 | 990,000 |
| City Council District 2 | 990,000 | 990,000 | 990,000 |
| City Council District 3 | 990,000 | 990,000 | 990,000 |
| City Council District 4 | 990,000 | 990,000 | 990,000 |
| City Council District 5 | 990,000 | 990,000 | 990,000 |
| City Council District 6 | 990,000 | 990,000 | 990,000 |
| City Council District 7 | 990,000 | 990,000 | 990,000 |
| City Council District 8 | 990,000 | 990,000 | 990,000 |
| City Planning and Community Investment ⁽¹⁾ | 6,846,724 | 16,716,335 | 17,898,126 |
| City Planning and Development ^{(1),(4)} | - | 698,999 | 534,098 |
| City Treasurer ⁽¹⁾ | 11,864,766 | 14,441,916 | 14,917,574 |
| Citywide Program Expenditures | 46,383,612 | 47,811,862 | 67,542,463 |
| Community and Economic Development ⁽¹⁾ | 10,948,786 | - | - |
| Community and Legislative Services ⁽¹⁾ | 3,804,389 | 4,380,533 | 4,186,805 |
| Community Services ⁽²⁾ | - | - | 348,585 |
| Council Administration ⁽¹⁾ | 2,828,833 | 1,849,471 | 1,975,158 |
| Customer Services ⁽¹⁾ | 2,060,780 | 2,523,132 | 2,328,997 |
| Debt Management ⁽¹⁾ | - | 2,730,401 | 2,753,916 |
| Development Services ⁽¹⁾ | - | 6,703,916 | 6,499,347 |
| Engineering and Capital Projects ⁽⁵⁾ | 35,241,744 | 35,424,428 | 65,159,933 |
| Environmental Services | 38,222,681 | 40,793,354 | 40,511,321 |
| Equal Opportunity Contracting ⁽¹⁾ | 2,429,846 | - | - |
| Ethics Commission | 1,008,385 | 1,021,106 | 1,006,299 |
| Family Justice Center | 670,728 | 537,358 | 643,682 |
| Financial Management ⁽¹⁾ | 4,253,930 | 4,117,777 | 4,271,664 |
| Fire-Rescue | 169,509,660 | 179,943,098 | 190,696,777 |
| General Services ⁽¹⁾ | 76,266,775 | 108,049,461 | 69,324,877 |
| Labor Relations ⁽¹⁾ | 4,519,030 | 809,621 | 963,547 |
| Library | 38,743,686 | 37,630,664 | 37,013,557 |
| Mayor ⁽¹⁾ | 228,658 | 627,891 | 775,950 |
| Neighborhood Code Compliance ⁽¹⁾ | 6,708,037 | - | - |
| Office of Ethics and Integrity ⁽¹⁾ | 1,194,683 | 2,400,537 | 2,087,168 |
| Office of Homeland Security | 1,562,766 | 1,781,242 | 1,603,908 |
| Office of the Chief Financial Officer | - | 1,067,349 | 1,025,169 |
| Office of the Chief Operating Officer ⁽¹⁾ | 2,982,629 | - | - |
| Office of the CIO ⁽¹⁾ | 12,594,392 | 29,063,056 | 24,963,599 |
| Office of the IBA ⁽¹⁾ | - | 1,316,334 | 1,615,215 |
| Park and Recreation | 84,140,359 | 87,520,141 | 88,333,436 |
| Personnel | 6,991,385 | 6,620,002 | 6,458,415 |
| Police ⁽¹⁾ | 360,134,725 | 392,336,695 | 410,670,845 |
| Public Safety (Emergency Medical Services) ⁽¹⁾ | 2,227,970 | 3,053,186 | 2,421,907 |
| Public Works ⁽¹⁾ | 190,520 | 854,530 | 324,388 |
| Purchasing ⁽¹⁾ | 1,981,509 | - | - |
| Purchasing and Contracting ⁽¹⁾ | 1,645,662 | 5,613,499 | 4,440,215 |
| Real Estate Assets | 4,786,795 | 4,261,462 | 4,062,120 |
| Special Events | 1,142,888 | 497,980 | - |
| Storm Water Pollution Prevention ^{(1),(6)} | 13,561,608 | - | 48,820,336 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 1,021,203,098 | \$ 1,106,330,952 | \$ 1,192,608,391 |

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

⁽⁴⁾ Beginning in FY 2009, Land Use and Economic Development was retitled to City Planning and Development

⁽⁵⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁶⁾ Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

Financial Summary and Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| DEBT SERVICE AND TAX FUNDS | | | |
| Bond Interest and Redemption | \$ 2,329,935 | \$ 2,328,947 | \$ 2,332,273 |
| Tax and Revenue Anticipation Notes | 2,130,000 | 5,109,000 | 3,094,061 |
| Zoological Exhibits | 7,676,765 | 8,946,525 | 9,679,780 |
| TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES | \$ 12,136,700 | \$ 16,384,472 | \$ 15,106,114 |
| SPECIAL REVENUE FUNDS OPERATING EXPENDITURES | | | |
| AB 2928 - Transportation Relief | \$ 5,000,000 | \$ - | \$ 12,676,642 |
| Automated Refuse Container ⁽¹⁾ | - | - | 500,000 |
| City Redevelopment Administration | 3,192,002 | 3,661,696 | 3,338,616 |
| Community Development Block Grant | 1,472,076 | 202,856 | - |
| Concourse and Parking Garages ^{(2),(3)} | 2,817,033 | 2,826,170 | 4,592,461 |
| Convention Center Complex | 14,148,903 | 14,295,070 | 20,718,894 |
| Energy Conservation Program | 2,010,985 | 2,244,984 | 1,793,168 |
| Environmental Growth - 1/3 | 3,953,319 | 5,068,068 | 5,489,127 |
| Environmental Growth - 2/3 | 7,815,000 | 9,333,907 | 12,816,482 |
| Facilities Financing | 2,574,898 | 2,687,127 | 2,655,287 |
| Fire/Emergency Medical Services Transport Program | 8,400,188 | 6,667,968 | 7,105,288 |
| Fire and Lifeguard Facilities | 1,703,135 | 1,667,420 | 1,657,420 |
| Gas Tax | 24,117,687 | 24,358,245 | 24,403,398 |
| Library Grant Funds ⁽⁴⁾ | 681,048 | 731,373 | - |
| Los Peñasquitos Canyon Preserve | 213,866 | 226,695 | 227,838 |
| New Convention Facility | 4,339,198 | 4,339,198 | 4,339,198 |
| Office of the CIO | 9,903,308 | 15,137,320 | 12,062,867 |
| PETCO Park | 21,195,335 | 17,454,161 | 17,668,821 |
| Police Decentralization | 9,110,663 | 9,096,768 | 7,092,333 |
| Public Art | 30,000 | 30,000 | 30,000 |
| QUALCOMM Stadium | 15,243,008 | 17,741,579 | 17,962,887 |
| Seized and Forfeited Assets | 3,088,282 | 1,521,105 | 5,521,984 |
| Serious Traffic Offenders Program ⁽⁵⁾ | 1,387,904 | 1,327,904 | 1,200,000 |
| Solid Waste Local Enforcement Agency | 900,574 | 931,929 | 934,850 |
| Special Districts Administration ⁽²⁾ | 874,126 | - | - |
| Special Promotional Programs | 71,092,554 | 77,553,848 | 90,089,843 |
| Storm Drain | 6,046,746 | 6,046,746 | 6,046,746 |
| TransNet ⁽⁶⁾ | 15,967,771 | 16,255,048 | - |
| TransNet Extension ⁽⁶⁾ | - | - | 10,458,978 |
| Trolley Extension Reserve | 4,113,932 | 4,110,150 | 4,108,096 |
| Undergrounding Utility Program | 1,536,964 | 1,540,602 | 1,146,575 |
| TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES | \$ 242,930,505 | \$ 247,057,937 | \$ 276,637,799 |

⁽¹⁾ Fund was created in FY 2009.

⁽²⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽³⁾ Municipal Parking Garages was retitled to Concourse and Parking Garages.

⁽⁴⁾ Reflects a reduction in grant funds from the State in FY 2009.

⁽⁵⁾ Beginning in FY 2009, Unlicensed Driver Vehicle Impound was retitled to Serious Traffic Offenders Program.

⁽⁶⁾ Reflects FY 2009 restructuring of TransNet into TransNet Extension.

Financial Summary and Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| ENTERPRISE FUNDS OPERATING EXPENDITURES | | | |
| Airports | \$ 3,140,032 | \$ 2,864,304 | \$ 3,180,953 |
| Development Services | 61,329,364 | 53,047,886 | 49,281,163 |
| Golf Course | 11,690,024 | 12,846,992 | 13,625,300 |
| Recycling | 24,452,777 | 24,005,762 | 23,053,222 |
| Refuse Disposal | 36,466,880 | 33,832,489 | 33,589,082 |
| Sewer | 374,430,740 | 369,767,582 | 397,200,048 |
| Water | 328,302,823 | 360,379,277 | 356,023,838 |
| TOTAL ENTERPRISE FUNDS OPERATING EXPENDITURES | \$ 839,812,640 | \$ 856,744,292 | \$ 875,953,606 |
| INTERNAL SERVICE FUNDS OPERATING EXPENDITURES | | | |
| Balboa Park/Mission Bay Improvements | 6,948,990 | 6,949,448 | 6,955,219 |
| Central Stores | \$ 18,697,055 | \$ 23,829,301 | \$ 23,773,316 |
| Engineering and Capital Projects - Water/Wastewater ⁽¹⁾ | 25,429,887 | 25,487,865 | - |
| Enterprise Resource Planning (ERP) ⁽²⁾ | - | 4,342,500 | 4,064,106 |
| Fleet Services ⁽³⁾ | 41,264,881 | 81,372,661 | 89,252,034 |
| Publishing Services | 4,355,101 | 4,193,823 | 4,544,986 |
| Risk Management ⁽⁴⁾ | 9,968,285 | 9,073,934 | 8,868,110 |
| TOTAL INTERNAL SERVICE FUNDS OPERATING EXPENDITURES | \$ 106,664,199 | \$ 155,249,532 | \$ 137,457,771 |
| OTHER SERVICE FUNDS OPERATING EXPENDITURES | | | |
| City Employees' Retirement System | \$ 39,470,593 | \$ 42,200,211 | \$ 41,560,349 |
| Open Space Park Facilities | 438,300 | 437,025 | 1,162,022 |
| TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES | \$ 39,908,893 | \$ 42,637,236 | \$ 42,722,371 |
| GROSS TOTAL OPERATING EXPENDITURES | \$ 2,262,656,035 | \$ 2,424,404,421 | \$ 2,540,486,052 |
| Less: Internal Service Funds | \$ (106,664,199) | \$ (155,249,532) | \$ (137,457,771) |
| Less: Other Service Funds | (39,908,893) | (42,637,236) | (42,722,371) |
| NET TOTAL OPERATING EXPENDITURES | \$ 2,116,082,943 | \$ 2,226,517,653 | \$ 2,360,305,910 |

⁽¹⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽²⁾ Reflects the implementation of the Enterprise Resource Planning (ERP) Core System project which will replace the major software systems currently in use by the City.

⁽³⁾ Beginning in FY 2009, Equipment Division was retitled to Fleet Services.

⁽⁴⁾ Department was restructured in FY 2007 and/or FY 2008.

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SCHEDULE I SUMMARY OF CITY FUNDS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| CAPITAL IMPROVEMENTS PROGRAM FUNDS | | | |
| Airports Fund | \$ 1,000,000 | \$ 1,800,000 | \$ 2,400,000 |
| Capital Outlay - Sales Tax and Other | 125,000 | 15,425,000 | 16,800,000 |
| City General Fund | 446,955 | - | 446,955 |
| Community Development Block Grant Funds | 1,491,326 | 3,997,624 | 1,486,074 |
| Congestion Mitigation and Air Quality (CMAQ) | 3,400,000 | - | - |
| Developer | 11,743,000 | 1,056,888 | 153,000 |
| Development Impact Fees | 446,500 | - | 1,285,000 |
| DIF - Planned Urbanizing Communities | - | - | 3,500 |
| Environmental Growth Funds | 2,700,000 | - | - |
| Environmental Services | 6,457,000 | 4,457,000 | 6,042,122 |
| Facilities Benefit Assessment | 53,303,683 | 69,870,711 | 58,425,854 |
| Federal Grants | - | 941,610 | 5,894,000 |
| General Services Bonds | - | 24,700,000 | - |
| General Services/Equipment | - | 916,000 | - |
| Golf Course Enterprise Fund | - | 2,600,000 | 150,000 |
| Highway Bridge Replacement/Repair Fund | 23,788,434 | 400,000 | 446,000 |
| Lease Revenue Bonds | 29,303,092 | - | 77,500,000 |
| Other Funding | 5,876,535 | 26,130,316 | 27,084,016 |
| Park Development Fees | - | - | 66,713 |
| Private Contributions | - | - | 1,000,000 |
| QUALCOMM Stadium | 750,000 | 750,000 | 750,000 |
| Sewer Revenue - Expansion | 4,680,254 | 19,729,907 | 9,722,775 |
| Sewer Revenue - Replacement | 34,840,630 | 80,949,049 | 93,395,577 |
| State Grants | 480,000 | 255,535 | 16,265,941 |
| TransNet ⁽¹⁾ | 19,694,768 | 20,237,952 | - |
| TransNet Commercial Paper ⁽¹⁾ | 6,665,000 | 13,238,147 | - |
| TransNet Extension ⁽¹⁾ | - | - | 17,134,022 |
| TransNet Extension Commercial Paper ⁽¹⁾ | - | - | 12,638,973 |
| TransNet Other | 973,554 | - | - |
| Undergrounding Utility District | 55,000,000 | 58,605,247 | 60,000,000 |
| Water Revenue - Expansion | 10,175,797 | 32,798,639 | 47,920,680 |
| Water Revenue - Replacement | 20,329,965 | 112,776,613 | 129,948,397 |
| TOTAL CAPITAL IMPROVEMENTS PROGRAM | \$ 293,671,493 | \$ 491,636,238 | \$ 586,959,599 |
| TOTAL COMBINED BUDGET EXPENDITURES | \$ 2,409,754,436 | \$ 2,718,153,891 | \$ 2,947,265,509 |
| Less: Interfund Transactions | \$ (147,188,995) | (\$212,485,553) | (\$276,580,027) |
| NET TOTAL COMBINED BUDGET | \$ 2,262,565,441 | \$ 2,505,668,338 | \$ 2,670,685,482 |

⁽¹⁾ Reflects FY 2009 restructuring of TransNet into TransNet Extension.

Financial Summary and Schedules

SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| GENERAL FUND | | | |
| Administration ^{(1),(2),(3)} | 9.25 | - | 17.75 |
| Business Office ^{(1),(2),(3)} | 8.00 | 19.25 | 11.25 |
| City Attorney | 335.22 | 338.22 | 339.22 |
| City Auditor ⁽⁴⁾ | - | - | 11.00 |
| City Clerk | 45.00 | 45.00 | 46.00 |
| City Comptroller ⁽⁴⁾ | 107.00 | 99.00 | 104.00 |
| City Council District 1 | 10.00 | 10.00 | 10.00 |
| City Council District 2 | 11.00 | 11.00 | 11.00 |
| City Council District 3 | 10.00 | 10.00 | 10.00 |
| City Council District 4 | 10.00 | 10.00 | 10.00 |
| City Council District 5 | 9.00 | 9.00 | 9.00 |
| City Council District 6 | 10.00 | 10.00 | 10.00 |
| City Council District 7 | 10.00 | 10.00 | 10.00 |
| City Council District 8 | 10.00 | 10.00 | 10.00 |
| City Planning and Community Investment ^{(1),(6)} | 60.25 | 93.45 | 84.45 |
| City Planning and Development ^{(1),(5)} | - | 4.00 | 3.00 |
| City Treasurer ⁽¹⁾ | 102.95 | 124.00 | 126.00 |
| Community and Economic Development ⁽¹⁾ | 48.40 | - | - |
| Community and Legislative Services ⁽¹⁾ | 23.00 | 29.00 | 28.00 |
| Community Services ⁽²⁾ | - | - | 2.00 |
| Council Administration | 19.00 | 12.50 | 13.00 |
| Customer Services ⁽¹⁾ | 19.00 | 20.00 | 23.00 |
| Debt Management ⁽¹⁾ | - | 22.00 | 22.00 |
| Development Services ⁽¹⁾ | - | 68.00 | 68.00 |
| Engineering and Capital Projects ⁽⁶⁾ | 293.22 | 286.47 | 520.50 |
| Environmental Services | 134.75 | 156.21 | 156.76 |
| Equal Opportunity Contracting ⁽¹⁾ | 25.00 | - | - |
| Ethics Commission | 8.00 | 8.00 | 8.00 |
| Family Justice Center | 5.00 | 5.00 | 6.00 |
| Financial Management ⁽¹⁾ | 34.00 | 30.00 | 31.00 |
| Fire-Rescue | 1,191.26 | 1,175.50 | 1,200.63 |
| General Services ⁽¹⁾ | 557.74 | 462.58 | 385.92 |
| Labor Relations ⁽¹⁾ | 37.50 | 6.00 | 7.00 |
| Library | 417.36 | 379.76 | 375.21 |
| Mayor ⁽¹⁾ | 2.00 | 4.00 | 4.00 |
| Neighborhood Code Compliance ⁽¹⁾ | 73.00 | - | - |
| Office of Ethics and Integrity ⁽¹⁾ | 7.00 | 14.00 | 13.00 |
| Office of Homeland Security | 11.40 | 11.35 | 11.35 |
| Office of the Chief Financial Officer | - | 4.00 | 4.00 |
| Office of the Chief Operating Officer ⁽¹⁾ | 17.50 | - | - |
| Office of the IBA ⁽¹⁾ | - | 9.00 | 11.00 |
| Park and Recreation | 851.10 | 769.94 | 770.68 |
| Personnel | 65.38 | 60.20 | 59.00 |
| Police ⁽¹⁾ | 2,818.00 | 2,818.50 | 2,787.00 |
| Public Safety (Emergency Medical Services) ⁽¹⁾ | 2.00 | 7.00 | 5.50 |
| Public Works ⁽¹⁾ | 1.00 | 4.50 | 1.50 |
| Purchasing ⁽¹⁾ | 22.00 | - | - |
| Purchasing and Contracting ⁽¹⁾ | 16.00 | 52.00 | 43.00 |
| Real Estate Assets | 39.00 | 36.50 | 34.50 |
| Special Events ⁽⁷⁾ | 6.00 | 3.00 | - |
| Storm Water Pollution Prevention ^{(1),(8)} | 25.34 | - | 131.00 |
| TOTAL GENERAL FUND | 7,517.62 | 7,257.93 | 7,545.22 |

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ FY 2008 reflects a correction to the FTE count of 19.25 FTE that belongs to Business Office.

⁽⁴⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

⁽⁵⁾ Retitled Land Use and Economic Development to City Planning and Development in FY 2009.

⁽⁶⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁷⁾ Beginning in FY 2009, Special Events Department was transferred to Special Promotional Programs Fund.

⁽⁸⁾ Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

Financial Summary and Schedules

SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| SPECIAL REVENUE FUNDS | | | |
| City Redevelopment Administration ⁽¹⁾ | 27.80 | 28.00 | 28.00 |
| Community Development Block Grant | 13.50 | - | - |
| Concourse and Parking Garages ⁽²⁾ | 3.50 | 3.00 | 3.00 |
| Energy Conservation Program | 10.00 | 10.00 | 8.85 |
| Facilities Financing | 17.00 | 16.00 | 16.00 |
| Fire/Emergency Medical Service Transport Program | 87.90 | 48.40 | 48.40 |
| Library Grant Funds ⁽³⁾ | 8.60 | 8.60 | - |
| Los Peñasquitos Canyon Preserve | 2.00 | 2.00 | 2.00 |
| Office of the CIO | 77.38 | 88.38 | 79.38 |
| PETCO Park | 1.00 | 0.50 | 0.50 |
| QUALCOMM Stadium | 21.75 | 22.75 | 22.75 |
| Solid Waste Local Enforcement Agency | 6.00 | 6.00 | 6.00 |
| Special Districts Administration ⁽¹⁾ | 6.05 | - | - |
| Special Promotional Programs | 7.00 | 7.00 | 10.00 |
| Undergrounding Utilities District | 12.30 | 10.80 | 6.50 |
| TOTAL SPECIAL REVENUE FUNDS | 301.78 | 251.43 | 231.38 |
| ENTERPRISE FUNDS | | | |
| Airports | 19.50 | 19.50 | 19.00 |
| Development Services ⁽¹⁾ | 576.00 | 469.00 | 453.00 |
| Golf Course | 96.00 | 95.75 | 95.75 |
| Recycling | 146.20 | 137.37 | 144.52 |
| Refuse Disposal | 206.13 | 155.50 | 153.95 |
| Sewer | 1,051.74 | 916.44 | 840.50 |
| Water | 914.06 | 850.90 | 778.50 |
| TOTAL ENTERPRISE FUNDS | 3,009.63 | 2,644.46 | 2,485.22 |
| INTERNAL SERVICE FUNDS | | | |
| Central Stores | 22.00 | 22.00 | 22.00 |
| Engineering and Capital Projects - Water/Wastewater ⁽⁴⁾ | 205.48 | 165.73 | - |
| Fleet Services ⁽⁵⁾ | 179.50 | 249.00 | 248.50 |
| Publishing Services | 35.00 | 25.00 | 25.00 |
| Risk Management ⁽¹⁾ | 58.25 | 84.25 | 82.75 |
| TOTAL INTERNAL SERVICE FUNDS | 500.23 | 545.98 | 378.25 |
| OTHER FUNDS | | | |
| City Employees' Retirement System | 62.00 | 64.00 | 65.00 |
| TOTAL OTHER FUNDS | 62.00 | 64.00 | 65.00 |
| TOTAL BUDGETED POSITIONS ⁽⁶⁾ | 11,391.26 | 10,763.80 | 10,705.07 |

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽³⁾ Reflects a reduction in grant funds from the State.

⁽⁴⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁵⁾ Retitled from Equipment Division to Fleet Services.

⁽⁶⁾ Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). Refer to Schedule VII for details on MADs budgets.

Financial Summary and Schedules

CITY EMPLOYEES PER 1,000 POPULATION

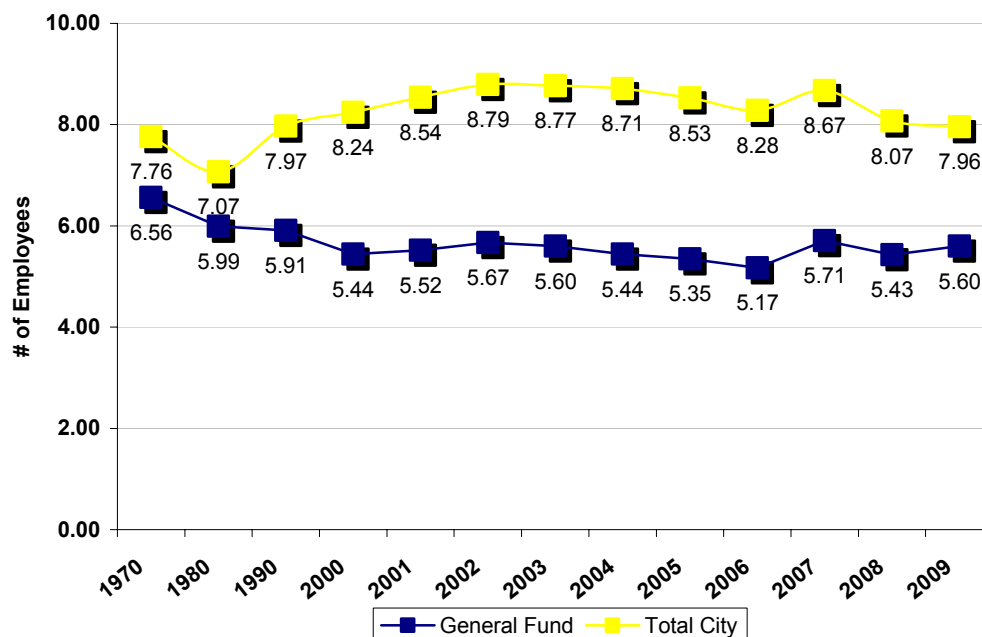
| FISCAL YEAR | NUMBER OF BUDGETED EMPLOYEES | | CITY POPULATION | EMPLOYEES PER 1,000 POPULATION | |
|-------------|------------------------------|------------|--------------------------|--------------------------------|------------|
| | General Fund | Total City | | General Fund | Total City |
| 1970 | 4,570 | 5,407 | 697,027 ⁽¹⁾ | 6.56 | 7.76 |
| 1980 | 5,246 | 6,187 | 875,538 ⁽¹⁾ | 5.99 | 7.07 |
| 1990 | 6,565 | 8,852 | 1,110,623 ⁽¹⁾ | 5.91 | 7.97 |
| 2000 | 6,650 | 10,083 | 1,223,400 ⁽¹⁾ | 5.44 | 8.24 |
| 2001 | 6,836 | 10,576 | 1,238,500 ⁽²⁾ | 5.52 | 8.54 |
| 2002 | 7,100 | 11,000 | 1,251,700 ⁽²⁾ | 5.67 | 8.79 |
| 2003 | 7,172 | 11,236 | 1,281,400 ⁽²⁾ | 5.60 | 8.77 |
| 2004 | 7,043 | 11,269 | 1,294,000 ⁽²⁾ | 5.44 | 8.71 |
| 2005 | 6,955 | 11,096 | 1,300,343 ⁽²⁾ | 5.35 | 8.53 |
| 2006 | 6,748 | 10,816 | 1,305,625 ⁽²⁾ | 5.17 | 8.28 |
| 2007 | 7,518 | 11,416 | 1,316,837 ⁽²⁾ | 5.71 | 8.67 |
| 2008 | 7,258 | 10,787 | 1,336,865 ⁽³⁾ | 5.43 | 8.07 |
| 2009 | 7,545 | 10,729 | 1,348,000 ⁽⁴⁾ | 5.60 | 7.96 |

⁽¹⁾ Census counts for April 1 of that year, as reported by the U.S. Department of Commerce, Federal Bureau of the Census.

⁽²⁾ The estimates reflect the most current figures available from the State Department of Finance, Demographic Research Unit, and are subject to revision. The Fiscal Year 2007 Annual Budget includes 430 supplemental positions that represent city employees actively working on the payroll but not budgeted in Fiscal Year 2006.

⁽³⁾ The City population figure was revised from 1,331,500 for January 1, 2008 as of June 2008; prepared by the City of San Diego, City Planning and Community Investment Department (subject to revision).

⁽⁴⁾ The City population figure reflects the projection for January 1, 2009 as of June 2008; prepared by the City of San Diego, City Planning and Community Investment Department (subject to revision).



Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| GENERAL FUND | | | |
| PROPERTY TAX REVENUE | \$ 344,196,284 | \$ 385,688,853 | \$ 411,141,755 |
| NON-PROPERTY TAX REVENUE | | | |
| OTHER LOCAL TAXES | | | |
| Sales Tax | \$ 234,876,334 | \$ 239,485,958 | \$ 222,081,552 |
| Safety Sales Tax | 8,193,840 | 8,401,528 | 8,114,255 |
| Property Transfer Tax | 14,872,876 | 7,570,860 | 8,901,320 |
| Transient Occupancy Tax | 72,862,596 | 85,184,936 | 90,628,826 |
| Subtotal Other Local Taxes | \$ 330,805,646 | \$ 340,643,282 | \$ 329,725,953 |
| LICENSES AND PERMITS | | | |
| General Business Taxes ⁽¹⁾ | \$ 14,042,000 | \$ 19,958,041 | \$ 17,810,935 |
| Other Regulatory Licenses | 876,122 | 876,122 | 876,122 |
| Bicycle Licenses | 16,250 | 16,150 | 16,150 |
| Street and Curb Permits | 125,500 | 145,500 | 95,500 |
| Other Licenses and Permits | 8,775,292 | 6,472,672 | 6,220,438 |
| Parking Meter Revenue | 6,868,315 | 6,883,999 | 7,614,000 |
| Subtotal Licenses and Permits | \$ 30,703,479 | \$ 34,352,484 | \$ 32,633,145 |
| FINES, FORFEITURES, AND PENALTIES | | | |
| California Vehicle Code Violations | \$ 7,493,928 | \$ 7,493,928 | \$ 7,493,928 |
| Other California and Municipal Violations | 596,400 | 594,000 | 590,000 |
| City Parking Violations | 19,453,901 | 19,417,599 | 19,417,599 |
| Litigation Awards and Cost Recovery | 7,382,000 | 7,590,000 | 7,044,000 |
| Subtotal Fines, Forfeitures, and Penalties | \$ 34,926,229 | \$ 35,095,527 | \$ 34,545,527 |
| REVENUE FROM MONEY AND PROPERTY | | | |
| Interest Earnings | \$ 1,000,000 | \$ 7,777,122 | \$ 9,613,317 |
| Franchises ⁽²⁾ | 64,783,012 | 69,585,776 | 69,636,238 |
| Balboa Park Rents and Concessions | 568,800 | 606,200 | 612,079 |
| Mission Bay Park Rents and Concessions | 24,463,379 | 30,065,000 | 29,932,209 |
| Other Parks and Recreation Facilities Rents and Concessions | 302,810 | 1,804,268 | 1,450,546 |
| Centre City Rents | 450,151 | 626,047 | 2,064,458 |
| Other Rents and Concessions | 6,877,375 | 7,656,389 | 13,145,088 |
| Subtotal Revenue from Money and Property | \$ 98,445,527 | \$ 118,120,802 | \$ 126,453,935 |
| REVENUE FROM OTHER AGENCIES | | | |
| Motor Vehicle License Fees | \$ 9,255,341 | \$ 7,938,333 | \$ 6,875,220 |
| Other State Grants and Allocations | 7,296,533 | 7,619,759 | 2,635,374 |
| Federal Grants | 3,154,174 | 1,881,807 | 1,629,856 |
| Revenue from Other Sources ⁽³⁾ | 10,318,883 | 674,798 | 15,329,787 |
| Unified Port District Reimbursement | 833,765 | 753,760 | 753,760 |
| Subtotal Revenue from Other Agencies | \$ 30,858,696 | \$ 18,868,457 | \$ 27,223,997 |

⁽¹⁾ Beginning in FY 2008, the General Business Taxes category includes approximately \$6 million from the California Franchise Tax Board for a new program established by the City which will enhance the Business License Tax compliance. In FY 2009, Franchise Tax Board revenue is expected to be \$3.5 million.

⁽²⁾ Includes \$154,000 of franchise revenue from EDCO facility. This revenue is included in Schedule I in the Environmental Services Department.

⁽³⁾ Reflects \$5.8 million in Proposition 1B funding, \$5.9 million in Federal Emergency Management Agency (FEMA) reimbursement, and \$2 million reimbursement for Soledad Mountain Road repair.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| CHARGES FOR CURRENT SERVICES | | | |
| Library Revenue | \$ 1,644,779 | \$ 1,537,779 | \$ 1,588,905 |
| Golf Course Revenue | 253,270 | 255,587 | 281,037 |
| Swimming Pool Revenue | 1,633,621 | 1,245,521 | 1,258,286 |
| Miscellaneous Recreation Revenue | 2,772,547 | 3,445,506 | 6,450,543 |
| Cemetery Revenue | 910,745 | 810,566 | 810,566 |
| Repair and Damage Recoveries | 255,000 | 235,000 | 235,000 |
| Election Fees | 18,625 | 18,625 | 8,600 |
| Planning and Miscellaneous Filing Fees | 226,880 | 227,003 | 137,003 |
| Police Services | 3,754,307 | 3,754,307 | 3,517,307 |
| Emergency Medical Services | 131,109 | 173,127 | 161,663 |
| Fire Services | 8,826,886 | 5,183,678 | 5,278,778 |
| Engineering Services | 5,970,315 | 5,925,508 | 5,752,461 |
| Services to Unified Port District | 3,578,000 | 3,263,000 | 3,263,000 |
| Parking Citation Processing | 145,000 | 110,000 | 100,000 |
| Other Services ⁽¹⁾ | 5,910,853 | 3,849,931 | 8,237,370 |
| Services to Transient Occupancy Tax Fund | 520,684 | 568,279 | 568,279 |
| Engineering Services to Other City Funds ⁽¹⁾ | 14,586,042 | 13,608,537 | 27,287,864 |
| Street Division Services to Other Funds | 1,169,000 | 1,169,000 | 6,169,000 |
| Facilities Maintenance Services to Other City Funds | 4,181,816 | 3,096,053 | 2,897,100 |
| Community Services to Other City Funds | 281,139 | 281,139 | 281,139 |
| General Government and Financial Services to Other City Funds ⁽¹⁾ | 22,794,273 | 25,996,951 | 53,973,743 |
| Real Estate Assets Services to Other City Funds | 765,000 | 748,100 | 805,795 |
| Miscellaneous Services to Other City Funds | 7,974,626 | 5,843,509 | 5,051,544 |
| Subtotal Charges for Current Services | \$ 88,304,517 | \$ 81,346,706 | \$ 134,114,983 |
| TRANSFERS FROM OTHER FUNDS | | | |
| Transient Occupancy Tax Fund ⁽²⁾ | \$ - | \$ 10,579,289 | \$ 16,227,968 |
| Engineering Services to Other City Funds | 7,094,681 | 6,361,814 | 6,789,256 |
| Street Maintenance Services to Other City Funds | 15,742,547 | 17,063,654 | 13,167,870 |
| General Government and Financial Services to Other City Funds | 2,991,568 | 2,827,239 | 2,861,498 |
| Miscellaneous Services to Other City Funds | 1,664,458 | 1,247,700 | 1,376,285 |
| Environmental Growth Fund | 8,791,932 | 11,137,255 | 11,737,255 |
| Employee Offset Savings ⁽³⁾ | - | 20,200,000 | 17,714,000 |
| Other Transfers and Contributions | 25,871,106 | 22,170,890 | 26,068,740 |
| Subtotal Transfers from Other Funds | \$ 62,156,292 | \$ 91,587,841 | \$ 95,942,872 |
| OTHER REVENUE | | | |
| Sale of Personal Property | \$ 136,000 | \$ 136,000 | \$ 120,877 |
| Miscellaneous Revenue | 670,428 | 491,000 | 705,347 |
| Subtotal Other Revenue | \$ 806,428 | \$ 627,000 | \$ 826,224 |
| TOTAL NON-PROPERTY TAX REVENUE | \$ 677,006,814 | \$ 720,642,099 | \$ 781,466,636 |
| TOTAL GENERAL FUND BALANCE AND REVENUE | \$ 1,021,203,098 | \$ 1,106,330,952 | \$ 1,192,608,391 |

⁽¹⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽²⁾ The transfer of \$10.5 million from the Transient Occupancy Fund in FY 2008 reflects a transfer of discretionary funds from Special Promotional Programs.

⁽³⁾ Employee Offset Savings (EOS) used to backfill the Tobacco Settlement Revenues securitized by the City in FY 2006. In FY 2007 the EOS were budgeted in the Revenue from Other Agencies category. In FY 2008 and FY 2009, the EOS were budgeted in the Transfers from Other Funds category. Refer to the Transfer from Other Funds section in the General Fund Revenue Summary of the budget for more information.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| DEBT SERVICE AND TAX FUNDS | | | |
| BALANCES FROM PRIOR YEAR | \$ 2,388,014 | \$ 3,881,341 | \$ 2,519,256 |
| PROPERTY TAX REVENUE | | | |
| Bond Interest and Redemption | \$ 2,019,589 | \$ 2,097,999 | \$ 1,996,510 |
| Zoological Exhibits | 7,676,765 | 8,946,525 | 9,679,780 |
| Total Property Tax Revenue | \$ 9,696,354 | \$ 11,044,524 | \$ 11,676,290 |
| NON-PROPERTY TAX REVENUE | | | |
| Tax and Revenue Anticipation Notes | \$ 2,137,500 | \$ 5,109,000 | \$ 3,104,981 |
| Total Non-Property Tax Revenue | \$ 2,137,500 | \$ 5,109,000 | \$ 3,104,981 |
| REVENUE RESERVED FOR FUTURE OBLIGATIONS | \$ (2,085,168) | \$ (3,650,393) | \$ (2,194,413) |
| TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE | <u>\$ 12,136,700</u> | <u>\$ 16,384,472</u> | <u>\$ 15,106,114</u> |
| SPECIAL REVENUE FUNDS | | | |
| BALANCES FROM PRIOR YEAR | \$ 53,525,447 | \$ 50,213,627 | \$ 63,232,538 |
| NON-PROPERTY TAX REVENUE | | | |
| OTHER LOCAL TAXES | | | |
| Transient Occupancy Tax | 66,238,724 | 77,440,851 | 82,389,843 |
| Facilities Benefits Assessments | 1,843,912 | 1,879,604 | 2,266,087 |
| Subtotal Other Local Taxes | \$ 68,082,636 | \$ 79,320,455 | \$ 84,655,930 |
| REVENUE FROM MONEY AND PROPERTY | | | |
| QUALCOMM Stadium | \$ 6,752,850 | \$ 6,481,553 | \$ 6,611,553 |
| Midway and Sports Arena Leases ⁽¹⁾ | 3,419,859 | 3,522,454 | - |
| Franchises | 53,454,724 | 59,811,440 | 62,298,144 |
| Interest Earnings | 1,455,488 | 1,244,336 | 1,459,647 |
| Miscellaneous | 2,339,030 | 2,913,035 | 3,229,035 |
| Subtotal Revenue from Money and Property | \$ 67,421,951 | \$ 73,972,818 | \$ 73,598,379 |
| REVENUE FROM OTHER AGENCIES | | | |
| Gas Tax | \$ 23,773,651 | \$ 24,011,388 | \$ 24,055,572 |
| TransNet Funds | 32,013,539 | 35,483,500 | 27,593,000 |
| Storm Drain Fees | 6,046,746 | 6,046,746 | 6,046,746 |
| Miscellaneous | 306,803 | 369,400 | 369,400 |
| Federal Seized Assets | 800,000 | 800,000 | 1,000,000 |
| Library Grant ⁽²⁾ | 769,145 | 753,000 | - |
| CDBG Federal Grant | 1,326,000 | 1,326,000 | - |
| AB 2928 - Transportation Relief | 5,000,000 | - | 12,676,642 |
| Other Agencies | 11,156,500 | 9,482,059 | 15,612,479 |
| Subtotal Revenue from Other Agencies | \$ 81,192,384 | \$ 78,272,093 | \$ 87,353,839 |

⁽¹⁾ Beginning FY 2009 Midway and Sports Arena Lease revenue is transferred to the General Fund.

⁽²⁾ Reflects a reduction in grant funds from the State.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| TRANSFERS FROM OTHER FUNDS | | | |
| Transfers from Transient Occupancy Tax Fund | \$ 42,759,521 | \$ 38,703,889 | \$ 47,585,798 |
| Transfers Miscellaneous | 12,795,682 | 16,194,671 | 14,349,104 |
| Transfers from Landscape Maintenance Districts | 532,251 | - | - |
| Transfers from General Fund | 19,316,610 | 16,555,690 | 15,036,027 |
| Transfers from TransNet Fund | 126,263 | 134,765 | - |
| Transfers from Water and Sewer Funds | 1,127,891 | 1,119,156 | 795,752 |
| Subtotal Transfers from Other Funds | \$ 76,658,218 | \$ 72,708,171 | \$ 77,766,681 |
| OTHER REVENUE | | | |
| Unlicensed Driver Vehicle Impound Fees | \$ 1,165,000 | \$ 1,165,000 | \$ 1,165,000 |
| Facility Fees | 846,465 | 846,465 | 846,465 |
| Tonnage Fees | 317,200 | 317,200 | 317,200 |
| Paramedic Limited Liability Company Fees | 6,115,709 | 5,336,545 | 5,309,467 |
| Bond Proceeds | 7,115,000 | 13,238,147 | 12,638,973 |
| Miscellaneous | 2,192,101 | 1,323,795 | 3,281,767 |
| Subtotal Other Revenue | \$ 17,751,475 | \$ 22,227,152 | \$ 23,558,872 |
| TOTAL NON-PROPERTY TAX REVENUE | \$ 311,106,664 | \$ 326,500,689 | \$ 346,933,701 |
| REVENUE RESERVED FOR FUTURE OBLIGATIONS | \$ (121,701,606) | \$ (129,656,379) | \$ (133,528,440) |
| TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE | \$ 242,930,505 | \$ 247,057,937 | \$ 276,637,799 |
| ENTERPRISE FUNDS | | | |
| AIRPORTS FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 7,402,127 | \$ 7,363,290 | \$ 7,566,944 |
| REVENUE | | | |
| Interest | 150,000 | 165,000 | 165,000 |
| Leases - Aviation/Non-Aviation | 3,055,129 | 3,768,930 | 3,451,190 |
| Leases to Other City Departments | 310,968 | 332,528 | 332,528 |
| Airport Fees | 555,140 | 569,460 | 569,460 |
| Miscellaneous Revenue | 29,958 | 32,040 | 32,040 |
| Revenue For Future Obligations/CIP | (8,363,290) | (9,366,944) | (8,936,209) |
| TOTAL AIRPORTS FUND BALANCE AND REVENUE | \$ 3,140,032 | \$ 2,864,304 | \$ 3,180,953 |

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| DEVELOPMENT SERVICES FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 5,942,946 | \$ 7,597,378 | \$ 56,945 |
| REVENUE | | | |
| Building Permits/Plan Check Fees | \$ 12,148,542 | \$ 7,319,261 | \$ 7,740,713 |
| Structural, Electrical, Mechanical and Combination Permits | 14,742,066 | 10,275,019 | 9,853,480 |
| Engineering and Development Fees | 989,451 | 517,999 | 587,310 |
| Interest | 1,079,421 | 1,325,671 | 877,072 |
| Other Fees and Revenue | 7,583,040 | 6,601,781 | 5,680,942 |
| Zoning and Sign Permit Revenue | 609,766 | 524,350 | 614,847 |
| Development and Environmental Planning | 3,277,188 | 2,640,061 | 6,438,202 |
| Fire Plan Check and Inspection | 4,310,442 | 2,652,514 | 2,952,932 |
| TransNet | 463,695 | 526,935 | - |
| Water/Sewer Reimbursement | 378,539 | 169,398 | 189,545 |
| Subdivision Permits | 16,958,007 | 13,004,464 | 13,902,955 |
| Reimbursement for Fire Permit Fees Waived | - | - | 700,000 |
| Revenue Reserved for Transfer - CIP | - | - | (30,000) |
| Revenue for Future Obligations | (7,153,739) | (106,945) | (283,780) |
| TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE | \$ 61,329,364 | \$ 53,047,886 | \$ 49,281,163 |
| GOLF COURSE FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 15,357,316 | \$ 15,471,457 | \$ 14,662,618 |
| REVENUE | | | |
| Golf Fees | \$ 10,200,000 | \$ 13,149,100 | \$ 13,240,300 |
| Rents and Concessions | 1,792,000 | 1,917,900 | 1,819,300 |
| Interest | 175,000 | 363,800 | 398,400 |
| Revenue Reserved for Transfer - CIP | - | (2,600,000) | (150,000) |
| Revenue For Future Obligations | (15,834,292) | (15,455,265) | (16,345,318) |
| TOTAL GOLF COURSE FUND BALANCE AND REVENUE | \$ 11,690,024 | \$ 12,846,992 | \$ 13,625,300 |
| RECYCLING FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 4,932,823 | \$ 4,290,000 | \$ 6,900,000 |
| REVENUE | | | |
| Recycling Fees | \$ 11,480,000 | \$ 11,500,000 | \$ 10,715,000 |
| Interest Revenue | 140,000 | 140,000 | 200,000 |
| SB 332 Revenue | 800,000 | 890,000 | 890,000 |
| Transfer of Navy and Other Exempt Tonnage Subsidy | 1,040,000 | 1,040,000 | 640,000 |
| Facility Franchise Fee Apportionment | 2,500,000 | 2,500,000 | 1,985,000 |
| Curbside Recycling Revenue | 2,850,000 | 4,000,000 | 4,500,000 |
| State Grants | 480,503 | 387,000 | 316,000 |
| Other Revenue | 221,000 | 136,000 | 254,620 |
| Service to Other Departments | - | 407,700 | 707,920 |
| Revenue Reserved for Transfer - CIP | - | - | (26,072) |
| Revenue for Future Obligations | 8,451 | (1,284,938) | (4,029,246) |
| TOTAL RECYCLING FUND BALANCE AND REVENUE | \$ 24,452,777 | \$ 24,005,762 | \$ 23,053,222 |

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| REFUSE DISPOSAL FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 14,185,886 | \$ 12,253,741 | \$ 8,600,000 |
| REVENUE | | | |
| Interest | \$ 1,235,000 | \$ 1,500,000 | \$ 1,500,000 |
| Green Fees | 1,640,000 | 1,675,000 | 1,675,000 |
| General Fund Loan Repayment for Operations Station | 1,845,196 | 1,845,196 | 1,845,196 |
| Miscellaneous Revenue | 1,608,453 | 1,134,953 | 1,386,836 |
| Disposal Fees | 30,975,000 | 31,075,000 | 28,112,860 |
| Revenue Reserved for Transfer - CIP | (6,457,000) | (4,457,000) | (6,042,122) |
| Revenue for Future Obligations | (8,565,655) | (11,194,401) | (3,488,688) |
| TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE | \$ 36,466,880 | \$ 33,832,489 | \$ 33,589,082 |
| SEWER FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 140,185,928 | \$ 188,226,141 | \$ 108,463,933 |
| REVENUE | | | |
| Bond Proceeds | \$ - | \$ - | \$ 106,200,000 |
| Contributions in Aid | 5,089,566 | - | - |
| Grant Receipts | - | 375,498 | 375,500 |
| Capacity Charges | 12,000,000 | 15,796,074 | 12,000,000 |
| Sewer Service Charges | 242,548,300 | 260,859,540 | 291,887,500 |
| New Sewer Service Connections | 200,000 | 200,000 | 50,000 |
| Sewage Treatment Plant Services | 65,111,027 | 68,312,656 | 62,000,000 |
| Services Rendered to Others | 7,345,168 | 7,489,900 | 6,816,000 |
| Other Revenue | 210,133 | 199,073 | 167,000 |
| Interest | 5,000,000 | 4,400,172 | 5,500,000 |
| Cogeneration Electric Power Sales | 1,060,322 | 1,397,510 | 1,772,000 |
| Revenue Reserved for Transfer - CIP | (39,504,832) | (100,678,956) | (103,118,352) |
| Revenue Reserved for Future Obligations | (64,814,872) | (76,810,026) | (94,913,533) |
| TOTAL SEWER FUND BALANCE AND REVENUE | \$ 374,430,740 | \$ 369,767,582 | \$ 397,200,048 |

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

| | FY 2007 ADOPTED BUDGET | FY 2008 ADOPTED BUDGET | FY 2009 ADOPTED BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| WATER FUND | | | |
| BALANCE FROM PRIOR YEAR | \$ 62,710,708 | \$ 155,622,954 | \$ 218,588,449 |
| REVENUE | | | |
| Bond Proceeds | \$ 37,307,762 | \$ 117,753,345 | \$ 165,193,489 |
| Capacity Charges | 12,457,000 | 11,244,286 | 11,465,528 |
| Contributions in Aid | 75,000 | 75,000 | 75,000 |
| Grant Receipts | 4,110,000 | 3,385,000 | 8,000,000 |
| Change in Anticipated Contributions | (272,788) | - | - |
| Reimbursement from Capital Outlay Fund | 100,000 | 100,000 | 600,000 |
| Water Sales | 277,875,129 | 297,677,782 | 292,330,535 |
| Reclaimed Water | 4,012,261 | 5,628,593 | 7,876,063 |
| Land and Building Rentals | 4,252,382 | 5,144,436 | 5,818,210 |
| New Water Services | 2,402,400 | 2,402,400 | 2,115,497 |
| Sale of Discarded Materials and Facilities | 14,000 | 14,000 | - |
| Interest | 3,032,000 | 4,132,000 | 4,132,000 |
| Damages Recovered | 290,200 | 290,200 | 264,596 |
| Services Rendered to Others | 10,302,589 | 10,730,528 | 8,004,740 |
| Service Charges | 1,375,000 | 1,375,000 | 1,227,488 |
| Other Revenue | 379,883 | 380,047 | 806,870 |
| Lakes Recreation | 1,839,800 | 1,841,845 | 2,500,000 |
| Revenue Reserved for Transfer - CIP | (53,296,803) | (145,575,252) | (177,869,077) |
| Revenue Reserved for Future Obligations | (40,663,700) | (111,842,887) | (195,105,550) |
| TOTAL WATER FUND BALANCE AND REVENUE | \$ 328,302,823 | \$ 360,379,277 | \$ 356,023,838 |
| TOTAL ENTERPRISE FUND BALANCES AND REVENUE | \$ 839,812,640 | \$ 856,744,292 | \$ 875,953,606 |
| TOTAL OPERATING BUDGET | \$ 2,116,082,943 | \$ 2,226,517,653 | \$ 2,360,305,910 |

Financial Summary and Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

| Fund Type / Title | Property Taxes | Sales and Other Local Taxes | Licenses and Permits | Fines, Forfeitures, and Penalties | Revenue from Money and Property |
|---|-----------------------|-----------------------------|----------------------|-----------------------------------|---------------------------------|
| GENERAL FUND | \$ 411,141,755 | \$ 329,725,953 | \$ 32,633,145 | \$ 34,545,527 | \$ 126,453,935 |
| Debt Service and Tax Funds | | | | | |
| Public Safety Communication Bonds | \$ 1,941,510 | \$ - | \$ - | \$ - | \$ 55,000 |
| Tax and Revenue Anticipation Notes | - | - | - | - | 835,000 |
| Zoological Exhibits | 9,679,780 | - | - | - | - |
| TOTAL | \$ 11,621,290 | \$ - | \$ - | \$ - | \$ 890,000 |
| Special Revenue Funds | | | | | |
| AB 2928 - Transportation Relief | \$ - | \$ 12,676,642 | \$ - | \$ - | \$ - |
| Automated Refuse Container | - | - | - | - | - |
| City Redevelopment Administration | - | - | - | - | - |
| Concourse and Parking Garages ⁽¹⁾ | - | - | - | - | 3,323,035 |
| Convention Center Expansion Project | - | - | - | - | 185,000 |
| Energy Conservation Program | - | - | - | - | - |
| Environmental Growth - 1/3 | - | 4,738,842 | - | - | 53,500 |
| Environmental Growth - 2/3 | - | 9,477,683 | - | - | 53,500 |
| Facilities Financing | - | - | 2,267,487 | - | 18,300 |
| Emergency Medical Services | - | - | - | - | - |
| Fire and Lifeguard Facilities Fund | - | - | - | - | - |
| Gas Tax | - | - | - | - | 347,826 |
| Los Peñasquitos Canyon Preserve | - | - | - | - | 6,000 |
| Mission Bay Improvements Fund | - | - | - | - | - |
| New Convention Facility | - | - | - | - | - |
| Office of the CIO | - | - | - | - | - |
| PETCO Park | - | - | - | - | 1,730,000 |
| Police Decentralization | - | - | - | - | - |
| Public Art | - | - | - | - | - |
| QUALCOMM Stadium | - | - | - | - | 6,189,394 |
| Regional Park Improvements Fund | - | - | - | - | - |
| Seized and Forfeited Assets | - | - | - | - | - |
| Solid Waste Local Enforcement Agency | - | - | 563,665 | - | 20,000 |
| Special Promotional Programs | - | 82,389,843 | 50,000 | - | - |
| Serious Traffic Offenders Program ⁽²⁾ | - | - | - | 1,165,000 | 35,000 |
| Storm Drain | - | - | - | - | - |
| TransNet Extension ⁽³⁾ | - | 27,593,000 | - | - | - |
| Trolley Extension Reserve | - | - | - | - | - |
| Utilities Undergrounding District | - | 48,402,165 | - | - | - |
| TOTAL | \$ - | \$ 185,278,175 | \$ 2,881,152 | \$ 1,165,000 | \$ 11,961,555 |
| Enterprise Funds | | | | | |
| City Airports Fund | \$ - | \$ - | \$ - | \$ - | \$ 3,970,800 |
| Development Services | - | - | 25,265,219 | 2,006 | 877,072 |
| Golf Course | - | - | - | - | 1,533,700 |
| Recycling | - | - | - | - | 409,620 |
| Refuse Disposal | - | - | - | 30,000 | 1,500,000 |
| Sewer | - | - | - | - | 5,577,000 |
| Water | - | - | 1,000 | - | 9,950,210 |
| TOTAL | \$ - | \$ - | \$ 25,266,219 | \$ 32,006 | \$ 23,818,402 |
| Capital Project Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Internal Service Funds | | | | | |
| Central Stores | \$ - | \$ - | \$ - | \$ - | \$ - |
| Balboa Park/Mission Bay Improvements | - | - | - | - | - |
| Engineering and Capital Projects - Water/Wastewater | - | - | - | - | - |
| Fleet Services ⁽⁴⁾ | - | - | - | 20,000 | - |
| Enterprise Resource Planning (ERP) | - | - | - | - | - |
| Publishing Services | - | - | - | - | - |
| Risk Management | - | - | - | - | - |
| TOTAL | \$ - | \$ - | \$ - | \$ 20,000 | \$ - |
| Other Funds | | | | | |
| Open Space Park Facilities | \$ - | \$ - | \$ - | \$ - | \$ 53,500 |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 53,500 |
| GROSS TOTAL COMBINED BUDGET REVENUES | \$ 422,763,045 | \$ 515,004,128 | \$ 60,780,516 | \$ 35,762,533 | \$ 163,177,392 |
| Percent of Total | 14.0% | 17.1% | 2.0% | 1.2% | 5.4% |

⁽¹⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽²⁾ Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

⁽³⁾ TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

⁽⁴⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

| Revenue from Other Agencies | Charges for Current Services | Other Revenue | Transfers from Other Funds | Total Revenues | Fund Type / Title |
|--------------------------------|---------------------------------|----------------|-------------------------------|------------------|---|
| \$ 27,223,997 | \$ 134,114,983 | \$ 826,224 | \$ 95,942,872 | \$ 1,192,608,391 | GENERAL FUND |
| \$ - | \$ - | \$ - | \$ - | \$ 1,996,510 | Debt Service and Tax Funds |
| - | - | - | 2,269,981 | 3,104,981 | Bond Interest and Redemption |
| - | - | - | - | 9,679,780 | Tax and Revenue Anticipation Notes |
| \$ - | \$ - | \$ - | \$ 2,269,981 | \$ 14,781,271 | Zoological Exhibits |
| | | | | | TOTAL |
| \$ - | \$ - | \$ - | \$ - | \$ 12,676,642 | Special Revenue Funds |
| - | 500,000 | - | - | 500,000 | AB 2928 - Transportation Relief |
| - | - | - | - | 3,338,616 | Automated Refuse Container |
| - | - | - | 3,338,616 | 3,323,035 | City Redevelopment Administration |
| 4,500,000 | - | - | - | 20,313,553 | (1) Concourse and Parking Garages |
| - | - | - | 15,628,553 | 1,802,168 | Convention Center Complex |
| - | - | - | 1,802,168 | 4,792,342 | Energy Conservation Program |
| - | - | - | - | 10,258,605 | Environmental Growth - 1/3 |
| - | - | - | 727,422 | 2,655,287 | Environmental Growth - 2/3 |
| - | 83,700 | 100 | 285,700 | 7,327,295 | Facilities Financing |
| 500,000 | 1,517,828 | 5,309,467 | - | 1,621,208 | Emergency Medical Services |
| - | - | - | 1,621,208 | 24,403,398 | Fire and Lifeguard Facilities Fund |
| 24,055,572 | - | - | - | 170,000 | Gas Tax |
| - | - | - | - | 2,466,802 | Los Peñasquitos Canyon Preserve |
| - | - | - | - | 4,339,198 | Mission Bay Improvements Fund |
| - | - | - | - | 12,946,791 | New Convention Facility |
| - | 269,700 | - | - | 13,216,491 | Office of the CIO |
| - | - | 1,043,000 | - | 15,500,447 | PETCO Park |
| - | - | - | 6,712,161 | 6,712,161 | Police Decentralization |
| - | - | - | 30,000 | 30,000 | Public Art |
| - | - | 46,600 | 10,852,504 | 17,088,498 | QUALCOMM Stadium |
| - | - | - | 2,466,803 | 2,466,803 | Regional Park Improvements Fund |
| 1,000,000 | - | - | - | 1,000,000 | Seized and Forfeited Assets |
| - | - | - | 273,863 | 857,528 | Solid Waste Local Enforcement Agency |
| 7,650,000 | - | - | - | 90,089,843 | Special Promotional Programs |
| - | - | - | - | 1,200,000 | (2) Serious Traffic Offenders Program |
| - | 6,046,746 | - | - | 6,046,746 | Storm Drain |
| - | - | 12,638,973 | - | 40,231,973 | (3) TransNet Extension |
| - | - | - | 4,008,096 | 4,008,096 | Trolley Extension Reserve |
| - | - | - | 88,801 | 48,490,966 | Undergrounding Utility District |
| \$ 37,705,572 | \$ 8,417,974 | \$ 19,038,140 | \$ 80,486,133 | \$ 346,933,701 | TOTAL |
| \$ - | \$ 579,418 | \$ - | \$ - | \$ 4,550,218 | Enterprise Funds |
| - | 21,190,233 | 101,115 | 2,102,353 | 49,537,998 | Airports |
| - | 13,719,300 | - | 205,000 | 15,458,000 | Development Services |
| 890,000 | 14,055,000 | 4,853,920 | - | 20,208,540 | Golf Course |
| - | 29,807,360 | 462,140 | 2,720,392 | 34,519,892 | Recycling |
| 375,500 | 371,670,500 | 106,250,000 | 2,895,000 | 486,768,000 | Refuse Disposal |
| 8,075,000 | 316,862,782 | 166,148,654 | 9,372,370 | 510,410,016 | Sewer |
| \$ 9,340,500 | \$ 767,884,593 | \$ 277,815,829 | \$ 17,295,115 | \$ 1,121,452,664 | Water |
| \$ - | \$ - | \$ 191,190,989 | \$ - | \$ 191,190,989 | TOTAL |
| | | | | | Capital Project Funds |
| \$ - | \$ - | \$ 30,000 | \$ 23,743,316 | \$ 23,773,316 | Internal Service Funds |
| - | - | - | 6,955,219 | 6,955,219 | Central Stores |
| - | - | - | - | - | Balboa Park/Mission Bay Improvements |
| - | 1,772,917 | 2,295,000 | 87,052,402 | 91,140,319 | Engineering and Capital Projects - Water/Wastewater |
| - | - | 6,825,624 | 2,564,106 | 9,389,730 | (4) Fleet Services |
| - | - | - | 4,618,052 | 4,618,052 | Enterprise Resource Planning (ERP) |
| - | - | - | 6,599,088 | 6,599,088 | Publishing Services |
| \$ - | \$ 1,772,917 | \$ 9,150,624 | \$ 131,532,183 | \$ 142,475,724 | Risk Management |
| | | | | | TOTAL |
| \$ - | \$ - | \$ - | \$ 434,600 | \$ 488,100 | Other Funds |
| \$ - | \$ - | \$ - | \$ 434,600 | \$ 488,100 | Open Space Park Facilities |
| \$ 74,270,069 | \$ 912,190,467 | \$ 498,021,806 | \$ 327,960,884 | \$ 3,009,930,840 | TOTAL |
| 2.5% | 30.3% | 16.5% | 10.9% | 100% | GROSS TOTAL COMBINED BUDGET REVENUES |
| | | | | | Percent of Total |

Financial Summary and Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

| Fund Type / Title | Fund Balances and Reserves | CIP and Operating Revenue | Total Resources | CIP Project Expense |
|---|-------------------------------|---------------------------------|-------------------------|---------------------------|
| GENERAL FUND | \$ - | \$ 1,192,608,391 | \$ 1,192,608,391 | \$ - |
| Debt Service and Tax Funds | | | | |
| Bond Interest and Redemption | \$ 2,519,256 | \$ 1,996,510 | \$ 4,515,766 | \$ - |
| Tax and Revenue Anticipation Notes | - | 3,104,981 | 3,104,981 | - |
| Zoological Exhibits | - | 9,679,780 | 9,679,780 | - |
| TOTAL | \$ 2,519,256 | \$ 14,781,271 | \$ 17,300,527 | \$ - |
| Special Revenue Funds | | | | |
| AB 2928 - Transportation Relief | \$ - | \$ 12,676,642 | \$ 12,676,642 | \$ - |
| Automated Refuse Container | - | 500,000 | 500,000 | - |
| City Redevelopment Administration | - | 3,338,616 | 3,338,616 | - |
| Concourse and Parking Garages ⁽⁵⁾ | 1,819,426 | 3,323,035 | 5,142,461 | - |
| Convention Center Complex | 8,045,087 | 20,313,553 | 28,358,640 | - |
| Energy Conservation Program | 956,550 | 1,802,168 | 2,758,718 | 509,000 |
| Environmental Growth - 1/3 | 1,553,574 | 4,792,342 | 6,345,916 | - |
| Environmental Growth - 2/3 | 4,129,767 | 10,258,605 | 14,388,372 | - |
| Facilities Financing | - | 2,655,287 | 2,655,287 | - |
| Fire and Lifeguard Facilities | 200,000 | 1,621,208 | 1,821,208 | - |
| Fire/Emergency Medical Services Transport Program | 3,600,632 | 7,327,295 | 10,927,927 | - |
| Gas Tax | - | 24,403,398 | 24,403,398 | - |
| Los Peñasquitos Canyon Preserve | 64,211 | 176,000 | 240,211 | - |
| Mission Bay Improvements Fund | - | 2,466,802 | 2,466,802 | 2,466,802 |
| New Convention Facility | 623,777 | 4,339,198 | 4,962,975 | - |
| Office of the CIO | 4,417,528 | 13,216,491 | 17,634,019 | 3,341,763 |
| PETCO Park | 8,569,754 | 15,500,447 | 24,070,201 | - |
| Police Decentralization | 380,172 | 6,712,161 | 7,092,333 | - |
| Public Art | 156,193 | 30,000 | 186,193 | - |
| QUALCOMM Stadium | 2,700,000 | 17,088,498 | 19,788,498 | 750,000 |
| Regional Park Improvements Fund | - | 2,466,803 | 2,466,803 | 2,466,803 |
| Seized and Forfeited Assets | 8,199,388 | 1,000,000 | 9,199,388 | - |
| Serious Traffic Offenders Program ⁽⁶⁾ | 7,600 | 1,200,000 | 1,207,600 | - |
| Solid Waste Local Enforcement Agency | 497,931 | 857,528 | 1,355,459 | - |
| Special Promotional Programs | 5,120,323 | 90,089,843 | 95,210,166 | - |
| Storm Drain | - | 6,046,746 | 6,046,746 | - |
| TransNet Extension ⁽⁷⁾ | - | 40,231,973 | 40,231,973 | 29,772,995 |
| Trolley Extension Reserve | 2,720,501 | 4,008,096 | 6,728,597 | - |
| Undergrounding Utility District | 12,655,609 | 48,490,966 | 61,146,575 | 60,000,000 |
| TOTAL | \$ 66,418,023 | \$ 346,933,701 | \$ 413,351,724 | \$ 99,307,363 |
| Enterprise Funds | | | | |
| Airports | \$ 7,566,944 | \$ 4,550,218 | \$ 12,117,162 | \$ 2,400,000 |
| Development Services | 56,945 | 49,537,998 | 49,594,943 | 30,000 |
| Golf Course | 14,662,618 | 15,458,000 | 30,120,618 | 150,000 |
| Recycling | 6,900,000 | 20,208,540 | 27,108,540 | 26,072 |
| Refuse Disposal | 8,600,000 | 34,519,892 | 43,119,892 | 6,042,122 |
| Sewer | 108,463,933 | 486,768,000 | 595,231,933 | 103,118,352 |
| Water | 218,588,449 | 510,410,016 | 728,998,465 | 177,869,077 |
| TOTAL | \$ 364,838,889 | \$ 1,121,452,664 | \$ 1,486,291,553 | \$ 289,635,623 |
| Capital Project Funds | \$ - | \$ 191,190,989 | \$ 191,190,989 | \$ 191,190,989 |
| Internal Service Funds | | | | |
| Balboa Park/Mission Bay Improvements | \$ 3,969,453 | \$ 6,955,219 | \$ 10,924,672 | \$ - |
| Central Stores | 1,247,937 | 23,773,316 | 25,021,253 | - |
| Enterprise Resource Planning (ERP) | 24,790,765 | 9,389,730 | 34,180,495 | 6,825,624 |
| Fleet Services ⁽⁸⁾ | 46,600,000 | 91,140,319 | 137,740,319 | - |
| Publishing Services | (1,400,000) | 4,618,052 | 3,218,052 | - |
| Risk Management | 2,269,022 | 6,599,088 | 8,868,110 | - |
| TOTAL | \$ 77,477,177 | \$ 142,475,724 | \$ 219,952,901 | \$ 6,825,624 |
| Other Funds | | | | |
| City Employees' Retirement System | \$ - | \$ - | \$ - | \$ - |
| Open Space Park Facilities | 673,922 | 488,100 | 1,162,022 | - |
| TOTAL | \$ 673,922 | \$ 488,100 | \$ 1,162,022 | \$ - |
| GROSS TOTAL COMBINED BUDGET | \$ 511,927,267 | \$ 3,009,930,840 | \$ 3,521,858,107 | \$ 586,959,599 |
| General Fund Reserves ⁽¹⁾ | \$ 73,831,827 ⁽²⁾ | \$ 3,687,718 ⁽³⁾ | \$ 77,519,545 | \$ - |

⁽¹⁾ General Fund Reserves include the Emergency Reserves, the Appropriated Reserves and the Unappropriated Reserves, or fund balance.

⁽²⁾ Projected beginning balance for Fiscal Year 2009.

⁽³⁾ The Fiscal Year 2009 Annual Budget includes \$3,687,718 to the General Fund Reserves.

⁽⁴⁾ Operating Expense excludes transfers to the Capital Improvements Program.

⁽⁵⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽⁶⁾ Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

⁽⁷⁾ TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

⁽⁸⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

| Operating Expense | Total Expense | Expenditure of Prior Year Funds | Reserves | Estimated Fund Balance as of 6/30/09 | Fund Type / Title |
|---------------------------------|------------------|---------------------------------|----------------|--------------------------------------|---|
| \$ 1,192,608,391 | \$ 1,192,608,391 | \$ - | \$ - | \$ - | GENERAL FUND |
| | | | | | Debt Service and Tax Funds |
| \$ 2,332,273 | \$ 2,332,273 | \$ - | \$ - | \$ 2,183,493 | Bond Interest and Redemption |
| 3,094,061 | 3,094,061 | - | - | 10,920 | Tax and Revenue Anticipation Notes |
| 9,679,780 | 9,679,780 | - | - | - | Zoological Exhibits |
| \$ 15,106,114 | \$ 15,106,114 | \$ - | \$ - | \$ 2,194,413 | TOTAL |
| | | | | | Special Revenue Funds |
| \$ 12,676,642 | \$ 12,676,642 | \$ - | \$ - | \$ - | AB 2928 - Transportation Relief |
| 500,000 | 500,000 | - | - | - | Automated Refuse Container |
| 3,338,616 | 3,338,616 | - | - | - | City Redevelopment Administrator |
| 4,592,461 | 4,592,461 | - | 550,000 | - | (5) Concourse and Parking Garages |
| 20,718,894 | 20,718,894 | - | 6,849,219 | 790,527 | Convention Center Complex |
| 1,793,168 | 2,302,168 | - | 456,550 | - | Energy Conservation Program |
| 5,489,127 | 5,489,127 | - | 300,000 | 556,789 | Environmental Growth - 1/3 |
| 12,816,482 | 12,816,482 | - | - | 1,571,890 | Environmental Growth - 2/3 |
| 2,655,287 | 2,655,287 | - | - | - | Facilities Financing |
| 1,657,420 | 1,657,420 | - | - | 163,788 | Fire and Lifeguard Facilities |
| 7,105,288 | 7,105,288 | - | 500,000 | 3,322,639 | Fire/Emergency Medical Services Transport Program |
| 24,403,398 | 24,403,398 | - | - | - | Gas Tax |
| 227,838 | 227,838 | - | - | 12,373 | Los Peñasquitos Canyon Preserve |
| - | 2,466,802 | - | - | - | Mission Bay Improvements Fund |
| 4,339,198 | 4,339,198 | - | 505,490 | 118,287 | New Convention Facility |
| 12,062,867 | 15,404,630 | - | 905,520 | 1,323,869 | Office of the CIO |
| 17,668,821 | 17,668,821 | - | 5,657,279 | 744,101 | PETCO Park |
| 7,092,333 | 7,092,333 | - | - | - | Police Decentralization |
| 30,000 | 30,000 | - | - | 156,193 | Public Art |
| 17,962,887 | 18,712,887 | - | - | 1,075,611 | QUALCOMM Stadium |
| - | 2,466,803 | - | - | - | Regional Park Improvements Fund |
| 5,521,984 | 5,521,984 | - | - | 3,677,404 | Seized and Forfeited Assets |
| 1,200,000 | 1,200,000 | - | - | 7,600 | (6) Serious Traffic Offenders Program |
| 934,850 | 934,850 | - | 250,000 | 170,609 | Solid Waste Local Enforcement Agency |
| 90,089,843 | 90,089,843 | - | 5,120,323 | - | Special Promotional Programs |
| 6,046,746 | 6,046,746 | - | - | - | Storm Drain |
| 10,458,978 | 40,231,973 | - | - | - | (7) TransNet Extension |
| 4,108,096 | 4,108,096 | - | 2,043,591 | 576,910 | Trolley Extension Reserve |
| 1,146,575 | 61,146,575 | - | - | - | Undergrounding Utility District |
| \$ 276,637,799 | \$ 375,945,162 | \$ - | \$ 23,137,972 | \$ 14,268,590 | TOTAL |
| | | | | | Enterprise Funds |
| \$ 3,180,953 | \$ 5,580,953 | \$ - | \$ 3,591,859 | \$ 2,944,350 | Airports |
| 49,281,163 | 49,311,163 | 50,000 | 50,000 | 183,780 | Development Services |
| 13,625,300 | 13,775,300 | 350,695 | 7,868,511 | 8,126,112 | Golf Course |
| 23,053,222 | 23,079,294 | - | 4,029,246 | - | Recycling |
| 33,589,082 | 39,631,204 | 500,000 | 2,906,356 | 82,332 | Refuse Disposal |
| 397,200,048 | 500,318,400 | - | 94,913,533 | - | Sewer |
| 356,023,838 | 533,892,915 | - | 179,062,067 | 16,043,483 | Water |
| \$ 875,953,606 | \$ 1,165,589,229 | \$ 900,695 | \$ 292,421,572 | \$ 27,380,057 | TOTAL |
| \$ - | \$ 191,190,989 | \$ - | \$ - | \$ - | Capital Project Funds |
| | | | | | Internal Service Funds |
| \$ 6,955,219 | \$ 6,955,219 | \$ - | \$ 3,589,425 | \$ 380,028 | Balboa Park/Mission Bay Improvements |
| 23,773,316 | 23,773,316 | - | - | 1,247,937 | Central Stores |
| 4,064,106 | 10,889,730 | - | 23,290,765 | - | Enterprise Resource Planning (ERP) |
| 89,252,034 | 89,252,034 | 19,400,000 | - | 29,088,285 | (8) Fleet Services |
| 4,544,986 | 4,544,986 | - | - | (1,326,934) | Publishing Services |
| 8,868,110 | 8,868,110 | - | - | - | Risk Management |
| \$ 137,457,771 | \$ 144,283,395 | \$ 19,400,000 | \$ 26,880,190 | \$ 29,389,316 | TOTAL |
| | | | | | Other Funds |
| \$ 41,560,349 | \$ 41,560,349 | \$ - | \$ - | \$ (41,560,349) | City Employees' Retirement System |
| 1,162,022 | 1,162,022 | - | - | - | Open Space Park Facilities |
| \$ 42,722,371 | \$ 42,722,371 | \$ - | \$ - | \$ (41,560,349) | TOTAL |
| \$ 2,540,486,052 ⁽⁴⁾ | \$ 3,127,445,651 | \$ 20,300,695 | \$ 342,439,734 | \$ 31,672,027 | GROSS TOTAL COMBINED BUDGET |
| \$ - | \$ - | \$ - | \$ 77,519,545 | \$ - | ⁽¹⁾ General Fund Reserves |

Financial Summary and Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

| Fund Type/Title | Salaries and Wages | Fringe Benefits | Subtotal Personnel Expense | Supplies and Services |
|---|-----------------------|-----------------------|----------------------------|-------------------------|
| GENERAL FUND | \$ 541,702,137 | \$ 283,970,410 | \$ 825,672,547 | \$ 291,355,261 |
| Debt Service & Tax Funds | | | | |
| Public Safety Communication Bonds | \$ - | \$ - | \$ - | \$ 2,332,273 |
| Tax and Revenue Anticipation Notes | - | - | - | 3,094,061 |
| Zoological Exhibits | - | - | - | 9,679,780 |
| TOTAL | \$ - | - | \$ - | \$ 15,106,114 |
| Special Revenue Funds | | | | |
| AB 2928 - Transportation Relief | \$ - | \$ - | \$ - | \$ 12,676,642 |
| Automated Refuse Container | - | - | - | 500,000 |
| City Redevelopment Administration | 1,997,042 | 1,013,945 | 3,010,987 | 200,238 |
| Concourse and Parking Garages ⁽¹⁾ | 181,808 | 92,069 | 273,877 | 4,173,944 |
| Convention Center Complex | - | - | - | 20,708,084 |
| Fire/Emergency Medical Services Transport Program | 4,140,921 | 1,797,510 | 5,938,431 | 395,629 |
| Energy Conservation Program | 648,674 | 314,467 | 963,141 | 959,291 |
| Environmental Growth 1/3 | - | - | - | 3,808,189 |
| Environmental Growth 2/3 | - | - | - | 12,816,482 |
| Facilities Financing | 1,068,901 | 537,940 | 1,606,841 | 946,373 |
| Fire and Lifeguard Facilities | - | - | - | 1,657,420 |
| Gas Tax | - | - | - | 24,403,398 |
| Los Penasquitos Canyon Preserve | 110,007 | 60,055 | 170,062 | 56,755 |
| Mission Bay Improvement | - | - | - | 2,466,802 |
| New Convention Facility | 50,000 | - | 50,000 | 4,289,198 |
| Office of the CIO | 5,627,312 | 2,840,472 | 8,467,784 | 2,373,564 |
| PETCO Park | 55,000 | 26,777 | 81,777 | 17,572,119 |
| Police Decentralization | - | - | - | 7,092,093 |
| Public Art | - | - | - | 27,000 |
| QUALCOMM Stadium | 2,376,824 | 712,086 | 3,088,910 | 13,636,383 |
| Regional Park Improvements | - | - | - | 2,466,803 |
| Seized & Forfeited Assets | - | - | - | 4,520,289 |
| Solid Waste Local Enforcement Agency | 408,512 | 201,308 | 609,820 | 298,336 |
| Special Promotional Program | 704,771 | 355,161 | 1,059,932 | 88,703,843 |
| Serious Traffic Offenders Program ⁽²⁾ | - | - | - | 1,180,000 |
| Storm Drain | - | - | - | 6,046,746 |
| TransNet Extension ⁽³⁾ | - | - | - | 40,231,973 |
| Trolley Extension Reserve | - | - | - | 4,108,096 |
| Undergrounding Utility District | 391,057 | 201,006 | 592,063 | 60,446,318 |
| TOTAL | \$ 17,760,829 | \$ 8,152,796 | \$ 25,913,625 | \$ 338,762,008 |
| Enterprise Funds | | | | |
| Airports | \$ 1,017,664 | \$ 559,025 | \$ 1,576,689 | 3,682,055 |
| Development Services | 22,588,878 | 14,133,852 | 36,722,730 | 8,317,236 |
| Golf Course | 4,082,755 | 2,476,035 | 6,558,790 | 5,429,699 |
| Recycling | 7,032,701 | 4,281,339 | 11,314,040 | 10,876,164 |
| Refuse Disposal | 8,695,491 | 4,668,724 | 13,364,215 | 22,844,960 |
| Water | 44,576,486 | 23,106,270 | 67,682,756 | 446,302,254 |
| Sewer | 53,688,994 | 26,569,395 | 80,258,389 | 382,889,967 |
| TOTAL | \$ 141,682,969 | \$ 75,794,640 | \$ 217,477,609 | \$ 880,342,335 |
| Capital Project Funds | \$ - | \$ - | \$ - | \$ 191,190,989 |
| Internal Service Funds | | | | |
| Balboa / Mission Bay Improvement | \$ - | \$ - | \$ - | \$ 6,955,219 |
| Central Stores | 852,948 | 534,909 | 1,387,857 | 22,175,213 |
| Enterprise Resource Planning (ERP) | - | - | - | 7,479,046 |
| Fleet Services ⁽⁴⁾ | 13,511,743 | 7,384,733 | 20,896,476 | 13,072,604 |
| Publishing Services | 1,093,255 | 672,805 | 1,766,060 | 2,249,557 |
| Risk Management Administration | 4,634,618 | 2,505,135 | 7,139,753 | 867,728 |
| TOTAL | \$ 20,092,564 | \$ 11,097,582 | \$ 31,190,146 | \$ 52,799,367 |
| Other Service Funds | | | | |
| City Employees' Retirement System | \$ 5,249,776 | \$ 2,487,521 | \$ 7,737,297 | \$ 31,531,772 |
| Open Space Park Facilities | - | - | - | 1,162,022 |
| TOTAL | \$ 5,249,776 | \$ 2,487,521 | \$ 7,737,297 | \$ 32,693,794 |
| GROSS TOTAL COMBINED BUDGET EXPENDITURES | \$ 726,488,275 | \$ 381,502,949 | \$ 1,107,991,224 | \$ 1,802,249,868 |
| Percent of Total | 23.2% | 12.2% | 35.4% | 57.6% |

⁽¹⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽²⁾ Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

⁽³⁾ TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

⁽⁴⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

| Data Processing | Energy and Utilities | Equipment Outlay | Subtotal Non-Personnel Expense | Total Expenditures | Fund Type/Title |
|----------------------|----------------------|----------------------|--------------------------------|-------------------------|---|
| \$ 38,071,177 | \$ 27,649,538 | \$ 9,859,868 | \$ 366,935,844 | \$ 1,192,608,391 | GENERAL FUND |
| \$ - | \$ - | \$ - | \$ 2,332,273 | \$ 2,332,273 | Debt Service & Tax Funds |
| - | - | - | 3,094,061 | 3,094,061 | Public Safety Communication Bonds |
| - | - | - | 9,679,780 | 9,679,780 | Tax and Revenue Anticipation Notes |
| \$ - | \$ - | \$ - | \$ 15,106,114 | \$ 15,106,114 | Zoological Exhibits |
| | | | | | TOTAL |
| | | | | | Special Revenue Funds |
| \$ - | \$ - | \$ - | \$ 12,676,642 | \$ 12,676,642 | AB 2928 - Transportation Relief |
| - | - | - | 500,000 | 500,000 | Automated Refuse Container |
| 114,138 | 12,695 | 558 | 327,629 | 3,338,616 | City Redevelopment Administration |
| 19,475 | 90,165 | 35,000 | 4,318,584 | 4,592,461 | (1) Concourse and Parking Garages |
| 10,810 | - | - | 20,718,894 | 20,718,894 | Convention Center Complex |
| 40,465 | 15,022 | 715,741 | 1,166,857 | 7,105,288 | Fire/Emergency Medical Services Transport Program |
| 333,086 | 16,272 | 30,378 | 1,339,027 | 2,302,168 | Energy Conservation Program |
| 1,736 | 1,679,202 | - | 5,489,127 | 5,489,127 | Environmental Growth 1/3 |
| - | - | - | 12,816,482 | 12,816,482 | Environmental Growth 2/3 |
| 91,315 | 7,982 | 2,776 | 1,048,446 | 2,655,287 | Facilities Financing |
| - | - | - | 1,657,420 | 1,657,420 | Fire and Lifeguard Facilities |
| - | - | - | 24,403,398 | 24,403,398 | Gas Tax |
| 111 | 910 | - | 57,776 | 227,838 | Los Penasquitos Canyon Preserve |
| - | - | - | 2,466,802 | 2,466,802 | Mission Bay Improvement |
| - | - | - | 4,289,198 | 4,339,198 | New Convention Facility |
| 936,192 | 227,899 | 3,399,191 | 6,936,846 | 15,404,630 | Office of the CIO |
| 2,937 | 11,988 | - | 17,587,044 | 17,668,821 | PETCO Park |
| - | 240 | - | 7,092,333 | 7,092,333 | Police Decentralization |
| 3,000 | - | - | 30,000 | 30,000 | Public Art |
| 96,566 | 1,713,508 | 177,520 | 15,623,977 | 18,712,887 | QUALCOMM Stadium |
| - | - | - | 2,466,803 | 2,466,803 | Regional Park Improvements |
| - | 501,695 | 500,000 | 5,521,984 | 5,521,984 | Seized & Forfeited Assets |
| 24,535 | 2,159 | - | 325,030 | 934,850 | Solid Waste Local Enforcement Agency |
| 315,811 | 8,457 | 1,800 | 89,029,911 | 90,089,843 | Special Promotional Program |
| - | - | 20,000 | 1,200,000 | 1,200,000 | (2) Serious Traffic Offenders Program |
| - | - | - | 6,046,746 | 6,046,746 | Storm Drain |
| - | - | - | 40,231,973 | 40,231,973 | (3) TransNet Extension |
| - | - | - | 4,108,096 | 4,108,096 | Trolley Extension Reserve |
| 67,934 | 4,054 | 36,206 | 60,554,512 | 61,146,575 | Undergrounding Utility District |
| \$ 2,058,111 | \$ 4,292,248 | \$ 4,919,170 | \$ 350,031,537 | \$ 375,945,162 | TOTAL |
| | | | | | Enterprise Funds |
| \$ 84,233 | \$ 220,117 | \$ 17,859 | \$ 4,004,264 | \$ 5,580,953 | Airports |
| 3,047,825 | 826,229 | 397,143 | 12,588,433 | 49,311,163 | Development Services |
| 235,964 | 1,158,197 | 392,650 | 7,216,510 | 13,775,300 | Golf Course |
| 615,948 | 91,514 | 181,628 | 11,765,254 | 23,079,294 | Recycling |
| 1,419,912 | 1,756,771 | 245,346 | 26,266,989 | 39,631,204 | Refuse Disposal |
| 8,619,440 | 10,431,508 | 856,957 | 466,210,159 | 533,892,915 | Water |
| 12,984,255 | 22,483,856 | 1,701,933 | 420,060,011 | 500,318,400 | Sewer |
| \$ 27,007,577 | \$ 36,968,192 | \$ 3,793,516 | \$ 948,111,620 | \$ 1,165,589,229 | TOTAL |
| \$ - | \$ - | \$ - | \$ 191,190,989 | \$ 191,190,989 | Capital Project Funds |
| | | | | | Internal Service Funds |
| \$ - | \$ - | \$ - | \$ 6,955,219 | \$ 6,955,219 | Balboa / Mission Bay Improvement |
| 110,706 | 99,540 | - | 22,385,459 | 23,773,316 | Central Stores |
| 1,833,514 | 13,064 | 1,564,106 | 10,889,730 | 10,889,730 | Enterprise Resource Planning (ERP) |
| 557,302 | 17,956,167 | 36,769,485 | 68,355,558 | 89,252,034 | (4) Fleet Services |
| 429,833 | 99,536 | - | 2,778,926 | 4,544,986 | Publishing Services |
| 809,557 | 43,170 | 7,902 | 1,728,357 | 8,868,110 | Risk Management Administration |
| \$ 3,740,912 | \$ 18,211,477 | \$ 74,797,698 | \$ 113,093,249 | \$ 144,283,395 | TOTAL |
| | | | | | Other Service Funds |
| \$ 1,795,471 | \$ 56,408 | \$ 439,401 | \$ 33,823,052 | \$ 41,560,349 | City Employees' Retirement System |
| - | - | - | 1,162,022 | 1,162,022 | Open Space Park Facilities |
| \$ 1,795,471 | \$ 56,408 | \$ 439,401 | \$ 34,985,074 | \$ 42,722,371 | TOTAL |
| \$ 72,673,248 | \$ 87,177,863 | \$ 93,809,653 | \$ 2,019,454,427 | \$ 3,127,445,651 | GROSS TOTAL COMBINED BUDGET EXPENDITURES |
| 2.3% | 2.8% | 3.0% | 64.6% | 100.0% | Percent of Total |

Financial Summary and Schedules

SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICTS EXPENDITURE SUMMARY

| | Positions | Personnel Expense | Non-Personnel Expense | FY 2009 Annual Budget |
|--------------------------------|--------------|----------------------|--------------------------|--------------------------|
| Adams Avenue MAD | 0.00 | \$ - | \$ 51,268 | \$ 51,268 |
| Assessment District Management | 8.75 | 893,361 | 987,351 | 1,880,712 |
| Bay Terraces - Honey Drive MAD | 0.02 | 1,868 | 27,743 | 29,611 |
| Bay Terraces - Parkside MAD | 0.03 | 2,802 | 68,367 | 71,169 |
| Bird Rock MAD | 0.00 | - | 420,887 | 420,887 |
| Black Mountain Ranch North MAD | 0.00 | - | 521,550 | 521,550 |
| Black Mtn Ranch South MAD | 0.35 | 32,682 | 2,156,260 | 2,188,942 |
| Calle Cristobal MAD | 0.10 | 9,340 | 406,905 | 416,245 |
| Camino Santa Fe MAD | 0.15 | 14,008 | 681,695 | 695,703 |
| Campus Point MAD | 0.02 | 1,868 | 32,215 | 34,083 |
| Carmel Mountain Ranch MAD | 0.30 | 28,012 | 633,251 | 661,263 |
| Carmel Valley MAD | 1.45 | 135,403 | 2,755,038 | 2,890,441 |
| Carmel Valley Nhd #10 MAD | 0.20 | 18,674 | 559,528 | 578,202 |
| CED MAD Management | 0.00 | - | 193,255 | 193,255 |
| Central Commercial MAD | 0.00 | - | 334,276 | 334,276 |
| City Heights MAD | 0.00 | - | 491,404 | 491,404 |
| College Heights MAD | 0.00 | - | 436,229 | 436,229 |
| Coral Gate MAD | 0.12 | 11,205 | 172,975 | 184,180 |
| Coronado View MAD | 0.03 | 2,802 | 44,109 | 46,911 |
| Del Mar Terrace MAD | 0.00 | - | 447,729 | 447,729 |
| Downtown PBID | 0.00 | - | 5,649,652 | 5,649,652 |
| Eastgate Technology Park MAD | 0.15 | 14,008 | 250,456 | 264,464 |
| El Cajon Boulevard MAD | 0.40 | 37,354 | 556,717 | 594,071 |
| First SD River Imp Project MAD | 0.30 | 28,015 | 344,262 | 372,277 |
| Gateway Center East MAD | 0.20 | 18,678 | 266,510 | 285,188 |
| Hillcrest MAD | 0.05 | 4,670 | 27,888 | 32,558 |
| Kings Row MAD | 0.03 | 2,802 | 12,556 | 15,358 |
| La Jolla Village Drive MAD | 0.18 | 16,810 | 84,658 | 101,468 |
| Liberty Station/NTC MAD | 0.00 | - | 263,421 | 263,421 |
| Linda Vista Community MAD | 0.25 | 23,344 | 265,857 | 289,201 |
| Little Italy MAD | 0.00 | - | 621,854 | 621,854 |
| Mira Mesa MAD | 0.80 | 74,704 | 1,541,384 | 1,616,088 |
| Miramar Ranch North MAD | 1.00 | 93,381 | 1,923,803 | 2,017,184 |
| Mission Boulevard MAD | 0.05 | 4,670 | 124,667 | 129,337 |
| Newport Avenue MAD | 0.00 | - | 52,204 | 52,204 |
| North Park MAD | 0.42 | 39,220 | 987,758 | 1,026,978 |
| North Torrey Pines Road MAD | 0.20 | 18,678 | 974,412 | 993,090 |
| Ocean View Hills MAD | 0.70 | 65,368 | 1,087,562 | 1,152,930 |
| Otay International Center MAD | 0.63 | 58,828 | 417,812 | 476,640 |
| Pacific Highlands Ranch MAD | 0.15 | 14,010 | 290,620 | 304,630 |
| Park Village MAD | 0.40 | 37,352 | 585,873 | 623,225 |
| Penasquitos East MAD | 0.50 | 46,692 | 476,833 | 523,525 |
| Rancho Bernardo MAD | 0.50 | 46,692 | 869,956 | 916,648 |
| Rancho Encantada MAD | 0.05 | 4,668 | 350,853 | 355,521 |
| Remington Hills MAD | 0.00 | - | 87,876 | 87,876 |
| Robinson Ridge MAD | 0.14 | 13,072 | 170,701 | 183,773 |
| Sabre Springs MAD | 0.30 | 28,012 | 282,091 | 310,103 |
| Scripps/Miramar Ranch MAD | 1.00 | 93,381 | 1,115,191 | 1,208,572 |
| Stonecrest Village MAD | 0.60 | 56,030 | 1,195,739 | 1,251,769 |
| Street Light District #1 MAD | 0.00 | - | 706,586 | 706,586 |
| Talmadge MAD | 0.08 | 7,472 | 431,535 | 439,007 |
| Tierrasanta MAD | 1.00 | 93,381 | 1,902,963 | 1,996,344 |
| Torrey Highlands MAD | 1.00 | 93,383 | 1,394,718 | 1,488,101 |
| Torrey Hills MAD | 1.00 | 93,381 | 2,317,359 | 2,410,740 |
| University Heights MAD | 0.05 | 4,670 | 69,080 | 73,750 |
| Washington Street MAD | 0.05 | 4,670 | 136,969 | 141,639 |
| Webster-Federal Boulevard MAD | 0.05 | \$ 4,670 | \$ 82,715 | \$ 87,385 |
| TOTAL | 23.75 | \$ 2,294,091 | \$ 39,343,126 | \$ 41,637,217 |